COLLECTING
THE
CUSTOMS

Summary History of the Development of the Tariff in the United States and Its Administration

AUGUST 1, 1939

150th Anniversary of First Federal Tariff and Organization of Customs Service

United States Treasury Department

BUREAU OF CUSTOMS

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School of Instruction
Bureau of Customs

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Attached is a paper issued as a press release, prepared in the Division of Public Relations, Treasury Department, on the 150th anniversary of the organization of the United States Customs Service under the Constitution and passage of the first Federal Tariff Act of July 4, 1789.

This press release contains a synopsis of the early history of the Customs Service and tariff legislation. It is paraphrased from a compilation prepared over a period of years by H. F. Worley, Director, School of Instruction, Bureau of Customs. The full compilation will be published in some seven or eight parts, which will be issued as the work of the School of Instruction will permit. It will cover the following subjects:

1. Historical Background of the Customs Service.
2. History of Tariff Legislation.
3. Organization and personnel.
4. Authority, functions, and duties.
5. Development of customs procedure.
6. Interesting incidents.

The compilation is a factual recitation of the beginnings of the United States Customs Service, with the principal steps and events in its organization and development, together with human interest stories and a radio address prepared by the School of Instruction. The compilation contains some very interesting material which could be used in public speeches and radio addresses or in newspaper and magazine articles. It is largely based upon official publications and documents, which are cited.

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COLLECTING THE CUSTOMS

Beginnings

The United States Customs was 150 years old in 1939.

A method, already long tried and accepted, of raising revenue for governments, the collection of customs duties, was a natural course for the new republic that had exhausted its finances to achieve independence.

The draft of the first tariff had been prepared before the First Congress, which assembled in New York on March 4, 1789, had finished its initial task of electing the first President.

On April 14 of that year a delegation from the Congress arrived at Mount Vernon and notified George Washington he had been chosen for the Presidency. Washington took his oath April 30. A month later, on June 1, 1789, he signed the first piece of legislation of the First Congress, "An Act to regulate the Time and Manner of Administering Certain Oaths," to be taken by members of the Congress, members of the State Legislatures, all Federal appointive officers, and all executive and judicial officers of the several states. The form of oath prescribed is yet employed, with some additions, by all officers and employees:

> "I do solemnly swear (or affirm) that I will support the Constitution of the United States."

Each appointee in the Customs Service also swears that he will use his best endeavors to prevent and detect frauds against the laws of the United States imposing duties upon imports. (R.S. 2616.)

It was more than a month later - while the young nation was celebrating the Thirteenth Anniversary of its independence - that President Washington signed the second law of the First Congress, "An Act for Laying a Duty on Goods, Wares and Merchandises imported into the United States." This Act was approved July 4, 1789. The several duties listed were to be laid, the Senators and Representatives declared, "from and after the first day of August next ensuing."

With the Federal Government hard pressed financially, the Congress next delivered to the new President "An Act Imposing Duties on Tonnage," which he signed on July 20. Its effective date was August 15.

With that accomplished, the attention of the Congress was diverted to the status of the United States in the family of nations, and on July 27 Presidential approval was given to the Fourth Act of the Congress, legislation setting up a Department of Foreign Affairs, forerunner of the Department of State.

August 1 was now not far off and still no machinery had been provided for the collection of the customs duties under the tariff which was to become due on that date. A law-making task unquestionably rapid for the inexperienced legislators confronted the Congress. But they met their responsibility, spread over 40 sections their Fifth Act, " ... to regulate the Collection of the Duties imposed by law on the tonnage of ships or vessels, and on goods, wares and merchandises imported into the United States," and sent it to the President in time for his signature on July 31.

The following morning a very small and youthful organization was ready to collect the first United States customs duties.

Origin of "Customs"

The collection of revenue from customs by means of tariffs is a practice founded in ancient times. Customs duties are mentioned in the Old Testament. This method of raising revenue was probably in use long before its first authentic record.

After Cyrus, King of Persia, had authorized the captive Israelites to return from Babylon to Jerusalem and rebuild the city and temple (Ezra, Chapters 1-2) there were those in the land who "weakened the hands of the people of Judah, and troubled them in building, and hired counsellors against them, to frustrate their purpose." (Ezra 4:3-6). To King Artaxerxes, a usurper who succeeded Cyrus, these people wrote:

> "*** Be it known now unto the King, that, if this city is builded, and the walls finished, they will not pay tribute, custom or toll ***" (Ezra 4:13).

The King replied:

> "And I decreed, and search hath been made, and it is found that ***. There have been mighty Kings also over Jerusalem, who have ruled over all the country beyond the River; and tribute, custom, and toll was paid unto them." (Ezra 4:19-21).

The building was stopped. Then followed Kings Darius and another Artaxerxes. This latter King Artaxerxes restored the Hebrew state and decreed that "it shall not be lawful to impose tribute, custom, or toll upon the priests and Levites, the signers, porters, or ministers of this house of God." (Ezra 7:24).

The New Testament recites that Jesus called Matthew from "the receipt of customs." (Mark 2:14, Luke 5:27-29). Matthew probably was, at this time, a collector of tolls and customs duties at the Sea of Galilee. Matthew is also called the "son of Alphaeus" and a publican or tax-gatherer. Paul, in addressing the Romans, advised them to "render custom to whom custom is due." (Rom. 13:7).

During the many disputes which took place in the early history of the contest between the English kings and the House of Commons over the levying and disposition of taxes, the kings claimed that money received from "ancient customs" was theirs and that Parliament had no jurisdiction over it. Thus, the name "customs" came into official use at any early date in the mother country, and has ever since been applied to imports or taxes on imports.

"It Was the Custom"

During the feudal ages favored barons were given a special privilege to levy taxes. In ancient times those importing foreign merchandise or selling a certain domestic commodity were taxes for the privilege by a favored lord or baron under a special grant from the king. One baron would have the exclusive right to levy tribute on those selling salt, while to another would be given a like privilege as to some other commodity. Thus taxes were

collected from domestic merchants and importers somewhat as they are today. The favored lords were thus enriched and enabled to support their retainers and contribute to the wars of the kings. In those days it was not uncommon to inquire what was the "custom," meaning the tribute to be paid the baron, and thus the name "customs" became synonymous with the tax levied, and the name has been continued under our tariff laws.

The kings, in turn, levied upon these same feudal lords, sometimes referred to as robber barons, through the so-called "divine right of kings," which included the physical ability (1) to raise revenue by levying on the feudal lords, (2) to enforce their decrees on the greatest number, and (3) to raise armed forces to sustain their orders, by punishing recalcitrants, and to make conquests on other nobles and kings and bring them into their orbits of influence.

Origin of "Tariff"

The word "tariff" was born out of bloodshed and plunder. It comes from the little town on the coast of Spain, near Gibraltar, called Tarifa. It received its present name from the Arabs, who are said to have named it after Tarif ibn Malik, who in July 710 was sent by Tarik to reconnoiter the country.* The existence of this historic town can be traced back at least twelve centuries. Tarifa, like Gibraltar, is on a high promontory and is connected with the coast only by a narrow causeway, easily defended. When the Moors, many centuries ago, founded the town of Tarifa, they prepared the way for a system that is probably the most important factor in international trade. As the name suggests, this factor is the tariff.

In the days when commerce began to spread from the Mediterranean, there was a gang -- racketeers, we call them today -- who made Tarifa their headquarters. They watched from this point, held up all merchant vessels, and levied tribute according to a fixed scale on all merchandise passing in or out of the straits. This tribute at Tarifa was called by mariners a "tariff," and the word

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*Encly. Brit., 11th ed., 1911, Vol. 26, p. 422

become current in England, whose vessels formed a majority in the merchant trade. The word was adopted, doubtless for the same reason, into Spanish (tarifa), Portuguese (tarifa), French (tarife or tarif), and Italian (tariffa).

The governments of Europe began making similar levies on imports, and "tariffs" became a prolific source of revenue. The tariff system was already fully established in the Old World when the American colonies were founded.

In the days of the Moors, the tariff was little better than a holdup. The fierce fighters of Tarifa levied tribute at will. Because of its position and the steady and fruitful source of revenue it controlled, Tarifa was the scene of much warfare and changed hands many times during its early history.

American Colonial Days

For 75 years before the Revolution there was an annual trade balance against the American Colonies and in favor of Great Britain. It was estimated in 1754 that the Colonies ran behind annually to the extent of $1,000,000. In 1760 the Colonies imported more than they exported to the extent of $9,000,000, not a large total according to the standards of today, but to the colonials of 1760 it was a staggering sum. These debts were carried along as open credits or transformed into the more solid form of mortgages.

There was hardly any English money in circulation in the Colonies. Instead of sending money across the sea, the merchants and moneylenders of London wanted money sent to them to cover past-due indebtedness. The result was that America was always drained of English currency.

Lord Cornwallis surrendered in 1781. His troops marched out of Yorktown to a tune called "The World Turned Upside Down." The American Revolution ended officially in 1783, with the signing on September 3 of the Treaty of Paris. From then until March 4, 1789, this country was not a nation. It was a small set of independent nations, each jealous of the other.

When it came to taxation the Continental Government was a pleading pauper. The Congress did not have power to levy taxes directly; it made requisitions on the States

in proportion to the assessed value of their land. As a rule the States ignored the requisitions, and there was nothing to be done about it. At one time the Treasury did not possess a dollar. In 1781 the Continental Government needed $9,000,000. The Congress hoped to raise $4,000,000 in loans, and $5,000,000 was asked of the States. Only $442,000 was collected from the States, none of which came from the Carolinas, Georgia or Delaware. However, the Congress could issue bonds, or certificates of indebtedness. These issues depreciated at once, as there was nothing back of them but promise.

Every State had a different tariff law and some States set up tariffs against neighboring States.

Printing Press Money

The Congress had no legislative power over individuals. Its acts applied only to the States. Thus there was no Federal code of civil or criminal law. Almost any public authority could issue paper money. The States all had their special brands of currency and the Congress issued Continental money. Besides the bewildering varieties of the native product, foreign money was in circulation. All of it except metal coin was in active depreciation.

There was continual bickering among the States. The causes of discord were often so trivial as to make the disputes seem improbable to later generations. The row between New York on one side and Connecticut and New Jersey on the other is an example. The New York Legislature came to the conclusion that too much money was going from New York City into the pockets of Connecticut Yankees and Jersey men. Connecticut supplied most of New York's firewood, and the farmers of New Jersey sent boatloads of vegetables, chickens and eggs to the metropolis across the river. New York enacted a tariff law and placed a heavy duty on these humble products. Every chicken peddler from New Jersey had to take his fowl to the customhouse, have them valued and obtain clearance papers. Eggs were counted, Connecticut firewood was measured, cabbages were appraised. Duties had to be paid on everything.

Conflicts between States

New Jersey arose in wrath. The City of New York owned a lighthouse on Sandy Hook. The New Jersey Legislature levied a tax of $1,800 a year on it. Connecticut merchants decided to boycott New York. They formed an association and bound themselves, under penalties, not to buy or sell in the city.

In 1783 Great Britain proclaimed that all cargoes in the West Indian trade must be carried in British ships. In retaliation New York laid a double duty on goods imported in British vessels, and Massachusetts, New Hampshire and Rhode Island prohibited British ships from carrying cargoes out of their harbors. Connecticut took thrifty advantage of the situation. She threw her ports open, duty free, to British commerce. This annoyed her neighbors. She followed it up by imposing a tariff on all goods coming into Connecticut from Massachusetts. That was even more annoying.

Maryland claimed the width of the Potomac River. Her learned men, assisted by others not so learned, contended on the strength of antique charters that a vessel at a wharf on the Virginia shore of the Potomac was in Maryland territory. Virginia ridiculed this assertion and, in turn, tried to collect fees from every vessel entering Chesapeake Bay. The reason was that Virginia owned the lighthouses on both sides of the mouth of the Chesapeake. After long dispute and loss of temper the matter was adjusted.

Wyoming Valley Bloodshed

Although it had nothing directly to do with commerce or duties, the most serious of these interstate quarrels was that between Connecticut and Pennsylvania over the Wyoming Valley. Before the Revolution, settlers from Connecticut had migrated to the Susquehanna region of Pennsylvania. There, in the Wyoming Valley, they established a settlement. Connecticut claimed the valley, and, indeed, the whole of northern Pennsylvania, on the basis of her royal charter of 1662. This claim was resisted by Pennsylvania, and there was fighting between the inhabitants of the valley and their Pennsylvania neighbors. In 1776 Connecticut declared the valley a county and collected taxes and enforced the laws of Connecticut.

In 1782, a special Federal court was created by the Congress to settle the dispute. By unanimous vote the court decided in favor of Pennsylvania. The Pennsylvanians were not magnanimous in victory. A story was spread in Pennsylvania that the Connecticut settlers were plotting rebellion against the State. The authorities decided to evict the Yankees. The eviction was put in charge of a militia officer who exceeded his instructions. About 500 people were turned out of their homes and their houses burned. Some men were killed. The settlers, young and old, were driven into the wilderness, without food, and told to find their way to Connecticut. Many of them died, or were killed by wolves. There was great indignation in Connecticut, and that State threatened to declare war on Pennsylvania. Men of poise and wisdom managed to control the situation on both sides. In the end Pennsylvania apologized and made full reparation to the evicted settlers.

It was in the hope of ending this confusion that responsible men of the thirteen young nations called the Constitutional Convention of 1787. The Constitution, which became effective March 4, 1789, made provisions intended to keep each State's hands off all other States' throats.

These stories may sound fantastic now. Within recent years some of this history in a measure is being repeated. A number of States are setting up restrictions on the sale, or what amounts to a tax, on certain products of other States, contrary to the Constitution.

BUREAU OF CUSTOMS

The Bureau of Customs (1939) is a branch of the Treasury Department having charge of the collection of customs duties and internal-revenue taxes on imports, the collection of tonnage taxes, fees, and penalties assessed against vessels, the enforcement of laws relating to vessels and navigation, the registering and licensing of vessels, the enforcement of laws and regulations restricting imports and exports, the transmittal of papers yielding statistics of imports and exports, and the enforcement of laws and regulations governing the arrival and departure of persons.

The Bureau of Customs is the agency controlling the movement of commodities, persons, vessels, air and land vehicles between the United States and foreign countries, except that the law relating to the admission of aliens is administered by the Immigration and Naturalization Service of the Department of Justice, the documentation of vessels is under the Department of Commerce, and the administration of the national quarantine system is under direction of the United States Public Health Service. Customs officers collect all internal revenue taxes on imports, and all immigration, navigation and public health charges and fees. Officers of the Customs act at some places for these and other services not there represented. Other departments, particularly the Departments of Commerce, Labor, Agriculture, State, and other bureaus of the Treasury Department, promulgate regulations to be enforced by Customs officers, advise these officers regarding specific action, and hear appeals in cases of dissatisfaction with Customs rulings.

Investigative and advisory powers are vested in the Customs Agency Service.

Up to the beginning of the World War more than one-half of the ordinary receipts of the Government were derived from Customs revenues. The Bureau, however, has never published annual reports describing its operations and organization. A few formal pages in the annual report of the Secretary of the Treasury are about the only source of information concerning the Customs. There is a mass of Congressional hearings and reports dealing with tariff questions, but little on practical measures to insure the collection of duties.

Early Tariff History

Between 1776 and 1781, all the States with the exception of Virginia, either failed or neglected fully to enforce their impost acts. Pennsylvania never had collected much revenue from imposts and for a few years after the Declaration of Independence Maryland had no collector of customs. With the close of the Revolution, the States awakened to the fact that pecuniary embarrassment was imminent, and began not only to reimpose old duties but from time to time to make increases in rates and to the lists of articles to be appraised and taxed. The exception was New Jersey, where no customs duties were imposed until the tariff law of 1789.

The situation as to customs duties in the States from 1784 to 1789 was substantially as follows:

Virginia maintained her impost duties during the Revolutionary War, taxing exported tobacco and imported liquors. In 1785, she added to the amounts of duties, and increased the number of articles subject to taxation. Virginia from 1779 to 1789 passed more tariff laws than any other State.

Connecticut had duties and excise in operation in 1784. A year later impost rates were increased to 7%. In the main the Connecticut rates were low, compared to those of other States.

New Hampshire had fairly high rates which appeared to have been imposed not only for purposes of revenue, but in some instances for the protection of home industry.

Rhode Island imposed higher rates than New Hampshire, Connecticut, or Virginia, and prescribed more stringent administrative features in the way of tariff bills. In 1785, her Legislature passed an act for the levying of additional duties, modeled on the acts of Massachusetts and New York.

Massachusetts fared well in a commercial way during the war, because no duties had been laid on imports. In 1782, Massachusetts rather apologetically imposed a tax on imported goods. This was done as a revenue measure and the act was given a lease of life "until six months after peace, and no longer." Two impost acts were passed in 1782. Tariff legislation of 1784 imposed duties higher than before. Still another advance was made in 1785, and the trend was upward in an Act of 1786. In comparison with those of other States the duties of Massachusetts were quite high.

New York, in 1784, passed a law similar in character to the Massachusetts act. It is believed the methods of collecting imposts as embodied in the legislation of the First Congress were inspired by this New York law of 1784. It was amended and revised by acts of 1785, 1787, and 1788.

Quaker Influence

Pennsylvania went about the work of tariff legislation in a slow but sure way. In time her tariff laws became even more severe than those of Massachusetts. Up to 1780 Pennsylvania had free ports, probably owing to Quaker free-trade influence. Pennsylvania tariff legislation began in 1780, with an act levying small duties on imported articles. It appears to have been purely a revenue measure. There was tariff legislation of no special importance in 1782 and 1784. In September, 1785, however, Pennsylvania passed an act which is believed to be the foundation of the Tariff Act of 1789.

New Jersey imposed no customs duties.

The Southern States, other than Virginia, imposed duties for revenue only. The rates were far from uniform. Of these conditions importers took gainful advantage. Discrimination by Great Britain against trade between the United States and the West Indies was a factor in an uncomfortable situation. The country was in disquietude. Newspapers contained the complaints of merchants. Financial conditions were bad.

According to Alexander Hamilton, a convention held at Hartford, Connecticut, first urged on the Congress the absolute necessity of a uniform system of commercial regulation. The journals of the Congress show protests and requests from other conventions, and from citizens. The Congress, early in 1784, appointed a committee of five, with Thomas Jefferson as Chairman, to consider petitions and letters in relation to commerce and trade.

States Flaunt Congress

On April 20, 1784, the committee recommended that "The Legislatures of the several States vest in the United States in Congress assembled for the term of 15 years with a power to prohibit any goods, wares, or merchandise from being imported into any of the States except in vessels belonging to and navigated by citizens of the United States, or the subjects of foreign powers with whom the United States has treaties of commerce." The Congress approved this recommendation with but slight effect on the Legislatures of the various States.

Two years afterward a Congressional committee reported that Massachusetts, New York, New Jersey, and Virginia had by law adopted the recommendation. Connecticut, Pennsylvania, and Maryland had accepted the proposal, but had impaired its efficacy by fixing deferred dates when it should go into effect. Rhode Island had made laws which were not wholly in conformity with the spirit of the recommendations. The remaining States had taken no action and it was demonstrated that the Congress could do nothing in the way of regulating commerce at that time.

In 1781 funds in the Treasury were depleted, public debts were increasing, loans were hard to procure, and the States were slow in honoring requisitions for funds made on them by the general Government. The Congress in 1781 adopted a resolution recommending the States "to vest in Congress the authority to levy an impost of 5% on all goods imported." At this time each State, with the exception of New Jersey, had its own impost laws, and its own officers to impose and collect duties. On requisition, these funds were turned over to the general Government. This recommendation, if adopted, would give the general Government power to fix rates and provide the machinery for collecting the duties. It would deprive the State authorities of patronage and would vest the appointive power for Customs positions in the general Government. The assent of all the States to the proposal was necessary, and the governors of the States were requested to convene their Legislatures as speedily as possible to take action. In a little more than a year all the States except Rhode Island and Georgia had assented. They were appealed to by the Congress to take immediate action. Georgia gave approval with necessary legislation. Rhode Island was obstinate. A Congressional committee visited the State and attempted to impress upon the Legislature the gravity of the situation and the fact that the plan would fail unless it was adopted by Rhode Island, all the other States having assented. Rhode Island still refused to enact the legislation. Virginia withdrew her consent and this action, with Rhode Island's refusal, killed the plan.

Government finances went from bad to worse. Something had to be done. The question of patronage had proved a stumbling block, and the Congress determined to lay before the States a plan for a uniform 5% tax and specific duties on a restricted list of imports.

The vital point of patronage was handled by a concession to the States to appoint the Collectors of Customs, with the proviso that they should be within the jurisdiction of and subject to removal by the Congress.

States are Dilatory

A resolution was adopted by the Congress April 18, 1783, and a committee composed of James Madison, Alexander Hamilton, and Oliver Ellsworth was empowered to present the case to the States. This the committee did in the form of an address giving reasons for prompt action and meeting objections raised against the previous plan. But the States came in slowly. In 1786, nearly three years later, New Jersey, Georgia, Rhode Island, and Maryland had not given their consent. During the Spring and Summer of that year Georgia, Rhode Island, and Maryland came in with proper legislative enactments.

New York State stayed out alone. The Congress passed a resolution asking Governor Clinton to convene the Legislature in extra session to approve the plan. This Governor Clinton declined to do, asserting that under the State Constitution he had no power to call an extra session, except for extraordinary business; that this question had been before the Legislature and had been voted down. It was, therefore, in the nature of res adjudicata, and he had not the power to call the Legislature together to pass on a question it had already discussed in detail and on which it had taken definite action.

Then the Congress considered a resolution requesting the convening of the New York Legislature. This proposal was lost. Delegates from Pennsylvania and all the States north voted "NO". The South favored the proposal. No further efforts were made along this line. The United States floundered along in debt, with impaired credit and unfriendly relations between some of the States because of lack of uniformity in import duties.

First Tariff Act - July 4, 1789

Thirteen years after the signing of the Declaration of Independence at Philadelphia, on July 4, 1789, the first United States Tariff Act was signed at New York by George Washington. It became effective August 1. James Madison, a free trader, proposed the tariff measure as a temporary expedient intended to provide operative revenues.

Madison's plan was a flat 5% levy on all imports, but protectionists, wishing to encourage domestic production, amended the bill to provide higher levies.

Duties were assessed against imports of beverages, foods, candles, steel and iron, carriages, harness, footwear, glass, furs, paper, spices, fruits and cane products.

The debate on the bill was not without acrimony. There was not a little log rolling, according to the Journal of Senator William Maclay of Pennsylvania.

Madison on April 8th offered a resolution levying duties on rum and spirituous liquors, molasses, wines, teas, pepper, sugar, cocoa and coffee. The next day, Mr. Fitzsimmons, a representative of Pennsylvania, offered an amendment adding a hundred more articles to the Madison list.

When Washington signed the first tariff act it contained Madison's items, those of Fitzsimmons and many others offered in amendment by Senators and Representatives whose constituents resided in the industrial centers of the North.

The South demanded protection also, mainly for tobacco, cane products, hemp, and coal, iron and steel. New England rum distillers wanted free trade in molasses; Southern producers favored a duty up to 6¢ per gallon; Pennsylvania brewers asked for a tax of 9¢ per gallon on beer in casks, but wanted beer bottles admitted free. Maryland demanded a glass tax to protect a vital industry. Virginia (then including West Virginia) sought protection for its coal mines, and tobacco growing States demanded a duty that "ought to amount to a prohibition."

This tariff act caused great rejoicing throughout the country and in the newspapers was referred to as a second Declaration of Independence.

The next act of the Congress was a law placing tonnage taxes on vessels. The tariff act was a duty on merchandise, the other was a tax on common carriers. This distinction maintains to the present day.

As finally approved, the Tariff Act embraced a long list of specific duties, and five classes of goods imposed with ad valorem rates. It contained a short free list, made provisions for the repayment of all duties upon goods again exported, and admitted the principle of discrimination in favor of commodities imported in vessels built or owned by citizens of the United States.

Upon specific duties, spirits were taxed up to ten cents per gallon; wines up to eighteen cents per gallon; beer, ale and porter in casks, 5¢ per gallon; molasses 2½¢ per gallon; tea from 6¢ to 45¢ per pound; manufactured tobacco, 6¢ per pound; salt, 6¢ per bushel, and twine and packet thread, at $2.00 per 112 pounds.

Carriages and parts were assessed an ad valorem duty of 15%, while goods (not tea) not brought in American ships were imposed with 12½%.

On the free list was tin pigs and tin plates, wire dyes and furs.

The First Collection

According to "The Customs Service of the Port of New York", or "The Gateway of the Continent", by Samuel Stockvis, "The first vessel to arrive at the Port of New York under the new law (that of 1789) was the Brigantine Persis, James Weeks, master, from Leghorn, with a miscellaneous cargo. She arrived August 5, 1789, and was consigned to William Seton who paid $774.71 in duties." John Lamb was the collector of the port. Lamb was one of the heroes of the capture of Fort Ticonderoga, and may have employed Ethan Allen language in competing with ship captains at the game of forceful and picturesque expression. It will be noted that Collector Lamb waited five days for his first ship.

Duties Collected

Total duties collected the first year of the Customs Service were approximately $2,000,000. Customs revenues steadily increased until in 1929, the peak year, they amounted to more than $600,000,000. Up to 1910 the peacetime expenditures of the Government amounted to less than $1,000,000,000 a year, and the customs duties constituted the principal source of the Government's income -- about 55% or 60%. With increasing expenditures, it became

necessary to find new sources of revenue. The income tax of 1913 was the result, and today that tax, combined with the other internal-revenue taxes, provides the greatest portion of the Government's income. The income tax law was enacted as Sec. II of the Tariff Act approved October 3, 1913.

Customs revenues fell off measurably during the World War, but the work increased very materially and Customs personnel took on much additional work for other departments.

Personnel

Prior to the depression of 1929 the total number of authorized employees of the Customs Service was about 10,050. Since 1930, many positions have been abolished. There were no dismissals, enforced furloughs without pay, or reductions in salaries, but vacancies were not filled as they occurred. The reduction in personnel was necessary because of reduced revenues from customs and the decreased number of transactions. The authorized personnel (1939) numbers 8879.

Growth of Customs Service

Neither the tariff act nor the tonnage act created any machinery for the collection of duties, so on July 31, 1789, there was approved by the Congress an organization act providing for the establishment of customs district and ports of entry, the appointment of customs officers and the method of collecting duties and paying employees.

Revenue Cutters: The original act required the collector to board vessels and authorized him to acquire or hire boats or cutters, But it was not until August 4, 1790, that $10,000 was appropriated to build ten cutters. This was the beginning of the Revenue Cutter Service, now the United States Coast Guard.

Tariff Act, 1791: Rates of the original act underwent their first change in 1791, when a duty of 9¢ per pound was fixed against raw cotton, and an ad valorem rate of 7½% against cotton fabrics.

Barbary Pirates: Five years later the young republic financed its campaign against the Barbary pirates by an additional duty of 2½% levied on goods paying an ad valorem rate, and 10% additional on goods imported in vessels not American-owned. Two men-of-war were sent to the Mediterranean against the pirates.

War of 1812: Before Commodore Stephen Decatur had conquered the Tripoli marauders, the new government was forced to raise funds to finance the War of 1812 with England. On July 1, 1812, the Congress passed a supplemental impost act increasing by a 100% existing duties on imported wares. This rate continued to June 30, 1816, when it was reduced to 42%.

Tariff Act, 1816: So by 1816, despite the free-trade sympathies of Jefferson and Madison, the duty on coffee had increased from 2½¢ per pound in 1789 to 10¢. Other items subjected to comparable changes over the period include: coal from 2¢ to 10¢ per bushel; leather shoes from 7¢ to 30¢ per pair; ready made clothing from 7½% to 30%; calicoes from 7½% to 35%. Duty increases on teas averaged 500%.

North Carolina and Rhode Island: The organization Act of July 31, 1789, created 59 Customs districts in 11 States, no provision being made for North Carolina and Rhode Island, as those States had not adopted the Constitution. For a short period these States were required to pay import duties on goods shipped into other States.

Marine Hospitals: Another act, approved July 16, 1798, created the Marine Hospital Service, now a part of the Public Health Service, and required Customs collectors to gather hospital dues of 20¢ a month from every seaman arriving from foreign ports. In 1799 collectors were required to "aid in the execution of quarantine," and in enforcing health laws of the States.

Protection of Seamen: Early in 1803 new legislation provided that collectors assist in the protection of seamen by requiring masters of vessels bound to foreign ports to file a roster of the crew and furnish bond to produce the seamen upon their return.

Safety of Passengers: The security of maritime passengers and the obtaining of statistics concerning immigrants were required by the Act of March 2, 1819, whose enforcement was assigned to the Customs collectors. The act regulated the number of persons that might be carried by ships and provided for minimum quantities of water and provisions. A manifest was required for each immigrant.

In 1847 and 1848, with the passage of laws further regulating the carrying of passengers on merchant vessels, Customs officers were given the added duties of inspection to insure the limit of passengers according to deck area and rules for ventilation and sanitation. (See also under 1852, herein.)

Control over Drugs, etc.: The first regulatory act giving Customs officers control over specific classes of imports became effective on June 26, 1848, by which all drugs, medicines and chemicals were required to be examined by Customs officers. Special examiners of drugs and medicines were appointed by the Secretary of the Treasury at New York, Boston, Philadelphia, Baltimore, Charleston and New Orleans.

Commissioner of Customs: The act of 1849 created the office of Commissioner of Customs. His duties were primarily with accounts of Customs officers.

Documentation of Vessels: Customhouses, July 29, 1850, were made the recording offices for all papers affecting the title to vessels. This made possible a national system of recording title to marine property which has continued to the present with little change.

Safety of Passengers: Inspection of steamboats in the early days had been made by appointees of district judges, but the Steamboat Act of 1852 created supervising inspectors of steamboats and placed the appointment of local inspectors under a Board consisting of the Collector of Customs, the district judge and the supervising inspector of the district. This law provided that no document should be issued to a steamboat until all the inspectors had certified that safety provisions had been complied with. This act is the foundation of the present steamboat inspection laws. Much of the authority conferred on Customs officers by this act is still retained, but the selection of inspectors by the Board, of which the Collector was a member, was terminated in 1896.

Height of Development: By 1852 the Customs Service had reached the height of its development as the branch of the Government dealing with matters relating to imports, exports and shipping. For over 50 years there had been no legislation affecting the organization of the service, and but few minor laws changing the character of its activities.

Manufacturing Warehouses: The War between the States caused little change in Customs laws and practices, though a provision was enacted in 1863 allowing for the establishment of manufacturing bonded warehouses where certain articles could be fashioned for export without payment of tax. In 1866 the statutes were changed to allow the exportation of distilled liquor tax free.

Protection of Seamen - Chinese Labor - Tea: Shipping commissioners for the protection of seamen were first provided by the Act of June 7, 1872, which provided also that Collectors of Customs should act as shipping commissioners at ports where there were no such officers. The registration of Chinese laborers was made the duty of Customs collectors in 1882. The next year came the first legislation providing for control of importation of impure tea through the Collector of Customs.

Division of Customs: When the office of the Secretary of the Treasury was reorganized in 1875, provision was made for a Division of Customs. The chief of this division was first named specifically in the appropriation act for the fiscal year of 1879. The first appropriation for the personnel of this division as a separate unit was approved March 3, 1885, but that act did not specify the duties of the division.

Passengers - Vessels transferred: On July 1, 1903, there was transferred to the new Department of Commerce and Labor the direction of all matters relating to the measurement, enrollment, licensing and inspection of vessels, although the duties of Customs officers in these matters did not change.

Reorganization of 1913: Legislation looking toward the consolidation and realignment of Customs districts finally came on August 24, 1912, and authorized the President to cause the changes. There were unnecessary offices, antiquated regulations and inequitable compen-

sations. Along the Canadian border, for instance, collectors were allowed to charge 10¢ for each blank prepared and executed, some of them aggregating an annual earning of $17,000, more than the salary of the collector for the Port of New York. There were 35 methods for payment of collectors and surveyors.

Forty-Nine Districts: By Executive Order on March 3, 1913, 49 customs districts were established to replace the 126 districts and 38 independent ports. This order placed all collectors on a salary basis.

Special Agents: In 1915 the Secretary of the Treasury abolished the Division of Special Agents, in charge of investigative work, and placed the supervision of special agents in the Division of Customs, where it remained until the creation of the Special Agency Service in 1922.

World War: Between the outbreak of the World War in 1914 and the declaration of war by the United States in 1917, the work of the Customs was increased by the necessity of watching for violation of neutrality laws. Customs officers acted as local agents of the Bureau of War Risk Insurance, engaged in insuring vessels, cargoes, and seamen against risks incident to the war. When the United States entered the war the work of the Customs was still further increased. In April, 1917, Customs officers seized 79 German and Austrian ships in United States ports, and retained possession until they were transferred to other Federal branches. Enforcement of import and export licensing under the War Trade Board was made a responsibility of Customs officers.

Tariff Act, 1921: An aftermath of the World War was the system of licensing imports of sodium nitrate, dyes, coal-tar products, synthetic organic drugs and synthetic organic chemicals. It operated until November, 1922.

Special Agency Service: An order of the Secretary of the Treasury, effective February 1, 1922 created the Special Agency Service as a separate unit in customs administration, coordinate with the Division of Customs. The new unit was given control of all investigative work of the service, including the examination of the accounts and actions of Customs officers and employees, the investigation of frauds by importers, and the collection, in

both the United States and foreign countries, of information which might be of value in the administration of Customs laws.

Statistics

Statistics of imports and exports were compiled by the Treasury Department from the reports of collectors from the beginning of the Government. The statistics were published by the Office of the Register of the Treasury from 1820 to 1846, and by the Bureau of Statistics of the Treasury Department to 1903. That bureau, transferred to the Department of Commerce and Labor in 1903, continued publication of import and export statistics until its consolidation with the Bureau of Manufactures in 1912 to form the Bureau of Foreign and Domestic Commerce. The Collectors still report statistics to the Department of Commerce for publication.

The Department of Commerce will furnish monthly to all Collectors a tabulation in detail showing quantities and values of the merchandise imported and exported from their respective districts and will furnish the Treasury Department, upon request, such special reports as may be necessary from time to time. (15 USC 193; Act 1/5/23; 42 Stat. 1110.)

Changes in Bureau and Service

The Act of March 4, 1923, authorized the appointment of a director and two assistant directors of customs, and of a director and assistant director of the Special Agency Service. A law enacted in 1927 provided for the establishment of the Bureau of Customs, and for the appointment of a Commissioner of Customs to head the Bureau.

Three Units - The Commissioner of Customs, October 14, 1929, divided the Bureau into three units; administrative, legal and investigative. The Legal Unit was composed of the Divisions of Classification, Enforcement, Drawback, Entry and Appraisement, to which was later added a Division of Appeals and Protests.

Administrative Unit - The Administrative Unit was composed of the Divisions of Finance, Personnel, Records, Mails and Files, and the Scale Engineer, and later the Statistical Division. Abolishment of the Administrative

Unit was effected January 26, 1933, and the Division of Personnel, Division of Fiscal Administration, and the Wool Administrator were set up as separate units.

Effective February 1, 1936, the office of Deputy Commissioner of Customs in charge of administrative activities was reestablished. The wool administrator and the newly created Division of Laboratories were placed under the Administrative Unit on May 5, 1937.

School of Instruction - The Commissioner of Customs, July 5, 1935, established in the Bureau of Customs a School of Instruction to assist Customs officers and employees in acquiring a more comprehensive knowledge of Customs law, regulations and procedure.

Division of Laboratories - A division of Laboratories was established March 28, 1936, with chemists of the nine laboratories and the field service under the supervision of the chief of the Division of Laboratories.

Customs Patrol: The Secretary of the Treasury, in the summer of 1936, transferred the Customs border patrols from the jurisdiction of various Collectors of Customs to the Customs Agency Service and created four patrol districts with headquarters at Buffalo, New York; Jacksonville, Florida; El Paso, Texas; and Havre, Montana. The Jacksonville district has since been abolished. This unit is now known as the Customs Patrol Service.

Appraisement Unit: On September 1, 1937, and June 1, 1938, the Secretary of the Treasury separated 32 appraisers of merchandise, at the principal ports of entry, from the administrative control of the Collectors of Customs and made them coordinate officers. TD 49127,49570. These 32 appraisers were placed directly under the administrative control of the Commissioner of Customs, who created an Appraisement Unit in the Bureau of Customs to have immediate supervision of the work and personnel.*

Division of Tariff Administration: By an order effective March 15, 1939, the Secretary of the Treasury consolidated into one division, known as the Division of Tariff Administration, the legal divisions of Tariff

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*Bridgeport was added by Treasury Decision 49940.

Classification, Entry and Appraisement, Drawback and Bonds, Enforcement, and Appeals and Protests, under a Deputy Commissioner.

Commissioner of Revenue

The office of Commissioner of the Revenue, paying a salary of $1,900 per year, and under the Secretary of the Treasury, was created by the Second Congress in 1792. He superintended the collection of "the other revenues of the United States" (not customs revenue).

Salaries - Fees

Salaries of collectors were the proceeds of specific fees fixed by law, with a commission on the amount paid into the Treasury. The Commission was ½ of 1% at the larger ports and 1% at the others; office rent and stationery costs were paid by the collector. At ports of entry where naval officers served also as collectors, the officer received half of the fees and was required to pay half of the rent and stationery costs. He received no commission on sums paid into the Treasury. Surveyors, measurers, gaugers, and weighers were paid from fees; inspectors were paid $1.25 per day. The erstwhile naval officer now is known as Comptroller of the Customs.

Tenure of Office

Early laws governing the Customs specified no term of office, and appointees usually continued in office during good behavior. On May 15, 1820, there was passed the Tenure of Office Act, which established the four-year term for collectors, surveyors, naval officers and other officers in the service. The act is still in force.

Appraisement

Loose appraisement methods of the early days were changed from time to time, and by 1823 "the respectable resident merchant" appraiser system had vanished and many of the larger ports were provided with permanent appraisers of merchandise. In the smaller ports, collectors were empowered to order the appraisement of merchandise. Appeals were allowed to the Secretary of the Treasury.

By the act of May 19, 1828, it was made mandatory for the collector to cause an appraisement to be made of all goods subject to ad valorem duty or on which the duty was estimated on the value of any quantity.

The Tariff Act on August 30, 1842, provided that in case of disagreement between the appraiser of merchandise and the importer, the collector should choose two experienced merchants to fix the value. Previously the merchant chose one of the appraisers. It was not until 1890 that the Government dispensed with opinions of persons outside the Customs service, and established a Board of General Appraisers.

Duties of $50 or less Payable in Cash

The early Customs laws provided that customs duties should be payable in cash if not exceeding $50. If the duties exceeded $50, the importer was granted 4, 6 or 12 months to pay them, according to the kind of merchandise. The importer was permitted to give a bond or to deposit merchandise in double the amount of the duties, as security. In 1842 credits were abolished, and in 1846 the warehousing act permitted merchandise to be stored in the custody of the Government without the payment of duty. This system of warehousing is still in operation. Private bonded warehouses were authorized in 1854.

Deposit of Revenues - Appropriations

Before June 30, 1849, Congress made no appropriations for the operation of the Customs Service, all expenses being deducted from receipts before transfer to the Treasury. In this year the law was amended to provide that all receipts be paid into the Treasury, and Congress made an annual appropriation of not more than $1,560,000, plus fees from cartage, labor and storage, until such time as specific appropriations should be made. Congress did not make specific appropriations until 1913, although the indefinite appropriation was increased to $5,500,000, plus receipts, by various Congresses.

Transportation in Bond

Transportation of merchandise in bond was first provided for in the act of 1846. The Act of 1870 elaborated the procedure, and the act of 1880, as amended by the Act of 1899, simplified the procedure and placed it on its present basis.

Appropriations for Customs

Customs affairs are by law directly under the Secretary of the Treasury. The Act of 1885 and all subsequent appropriation acts simply have provided an administrative unit for carrying out the orders of the Secretary.

Too Many Laws

There were several tariff acts enacted after the War between the States and many minor acts were passed creating ports of entry or establishing new Customs districts. All of these added to the difficulties of interpretation, and in 1889 the Secretary of the Treasury called attention to the fact that the administrative laws were "derived from the 263 acts of Congress passed during a period of 90 years."

Board of General Appraisers

The Act of June 10, 1890, established the Board of General Appraisers, nine members appointed by the President.

Court of Customs Appeals

Although the Board of General Appraisers promoted uniformity in the appraisement of merchandise, there resulted a lack of harmony on appeals to the Circuit Court of the United States, and as late as 1908 the Secretary of the Treasury in his annual report declared that the law made "each of at least 120 judges a possible final judge of Customs appeals, a condition which experience has demonstrated will inevitably result in numerous irreconcilable conflicts of authority. Dockets of the Circuit Courts were so congested that appeals from decisions of the Board of General Appraisers awaited an average of 4½ years before judicial decisions.

Removing delays and inconsistencies, the Tariff act of 1909 created the Court of Customs Appeals and gave it exclusive jurisdiction in reviewing decisions of the Board of General Appraisers, with provision for review by the Supreme Court of the United States in certain cases.

Tariff Act, 1922

Nearly a third of the Tariff Act of September 21, 1922, was devoted to a codification of the administrative provisions of the Customs laws. The administrative code in the Act of 1922 superseded many of the older statutes and repealed many obsolete acts. The old designation of naval officer was changed to Comptroller of Customs, and provision was made for extension of the work of the comptrollers over all districts and ports.

Smuggling and Customs Patrol

It is the function of the Customs Service to prevent smuggling, whether it be of persons, permissible merchandise or prohibited merchandise. Customs officers do not deceive themselves into thinking that they detect and seize all merchandise that is attempted to be smuggled, but the law is so severe that when a violator is detected he receives penalties that he long remembers. Smugglers have said that Customs officers seize so much smuggled goods and penalties are so high that smuggling does not pay. If prohibited aliens get into the country, or permissible or prohibited merchandise gets by the Customs without the usual formalities, it is still the function of the Customs to arrest the persons or to seize the merchandise except in cases coming under the Immigration, Narcotics, or Internal Revenue Services.

A recitation of smugglers' tricks of the trade would fill a large book. As fast as Customs officers detect and solve one trick, smugglers resort to another. Some smugglers are so resourceful that the thought occurs that they could have made a great success in lawful pursuits.

United States Coast Guard officers are ex officio officers of Customs, with authority to board and search vessels on the water. They have cooperated closely with Customs officers since 1790, when the Coast Guard was established as the Revenue Cutter Service.

Customs officers perform a service in the protection of life and health of humans, animals and plants in the examination and seizure of pests and infected or diseased animals and plants, and their products, which importers attempt to bring into the country.

The Customs Patrol Service is engaged in the detection and prevention of smuggling. This service was formerly known as the Mounted Inspectors, many of whom were recruited from the Texas Rangers and the ranks of law enforcement officers along the Canadian border. These men patrol large areas of waste and uninhabited land, remain long away from their posts and are frequently in danger of their lives. The Bureau has a large honor roll of Customs Patrol men who have lost their lives in line of duty.

These men can build a fire without matches, read natural signs, and be self-supporting and self-sufficient with a minimum of equipment. They wear a distinctive uniform, with sidearms, and are equipped with horses, automobiles, airplanes, speed boats, and in the winter resort to snowshoes and snowcycles along the Northern border. They are on duty day and night for long hours.

The Customs Agency Service is the investigative branch of the Customs. Its officers have Federal authority to carry firearms, make searches and seizures, make arrests, and secure evidence.

Customs Flag

The Customs flag, familiar at ports of entry as Old Glory itself, was first authorized by Congress on March 2, 1799, for the use of the Revenue Cutter Service (then a part of the Customs Service), now the United States Coast Guard. The flag is known officially as the "Customs ensign" or "revenue ensign".

The union of the revenue ensign is composed of the spread eagle and 13 stars in a semicircle above the eagle. An olive branch bearing 13 leaves is held in one claw of the eagle, 13 arrows in the other claw, and a shield of 13 perpendicular bars (7 white and 6 red) extends across the eagle's breast. The number 13 is used, of course, as symbolic of the 13 original States. The remainder of the flag is composed of 16 perpendicular stripes, alternate red and white. The eagle, the stars, the leaves of the olive branch, and the arrows are blue on a white field, and the bars in the shield are alternate white and red. The 16 perpendicular stripes in the body of the flag are symbolic of the number of States composing the Union when this flag was officially adopted in 1799. There are 8 red and 8 white stripes. The new states were Vermont, Kentucky and Tennessee.

In 1910 an Executive Order directed that the distinctive emblem of the Revenue Cutter Service (now Coast Guard) be added to that flag to distinguish it from the flag used by the Customs Service. No further changes were made in either flags, so that today the Customs flag is the same as that authorized by Congress in 1799, and that used by the Coast Guard bears, in addition, the distinctive emblem of that Service.

The official flag of the United States Customs Service is displayed over all customhouses and buildings in which the customs business is transacted, at such times and under such conditions as are prescribed in the regulations governing the Customs Service. The revenue ensign is also flown from customs boats.

Customs Seal

The first official mention of the Customs seal appears in the Customs Regulations of 1874, Art. 1159. The seal is required on a number of Customs documents, and has been for many years. Collectors of Customs and their deputies at sub-ports have seals, but no record has been found concerning the use of the seal prior to the year 1874.

Customs Uniforms and Badges

Regulations were prescribed on January 3, 1905, requiring that uniforms must be worn by staff officers, inspectors (including station inspectors), boarding officers, Customs guards, examiners of passengers' baggage, and Customs patrol inspectors, when on duty; and also that Customs badges must be conspicuously displayed. Samplers, storekeepers, and messengers are required to wear a regulation cap and badge. The Customs patrol inspector has a uniform differing in color and design from that worn by other officers. (TD 25922) These regulations, except for a few changes, are still followed. No record has been found which indicates that a standard uniform had been prescribed prior to January 3, 1905.

"Customhouse"

The word "customhouse" means the building or the office where customs duties and other charges are paid, and is the central place where most of the Customs work and transactions are performed and where all moneys, of every nature

and wherever collected, are accounted for. It is the office of the Collector of Customs, and, at certain Customs ports and stations, of some or all of the other Customs officers and personnel. The word "customhouse" has frequently been misspelled on customs buildings, on directories of Federal buildings, in correspondence, and in magazines and newspapers. It has also been mispronounced in conversation. The official spelling in correspondence text is as one word, i. e., "customhouse", but in an address or on a building tacit approval apparently has been given to "521 Custom House" or "CUSTOM HOUSE", as two words, to indicate the customs building or room in such building. The word is never properly spelled as "customshouse" or "Customs House".

It is, however, proper to say -

"Customs Service"	"Customs office"
"Customs Regulations"	"Customs employee"
"Customs officer"	"Customs law"
"Customs building"	"Customs boats"

but never "customshouse."

The "Comma Case"

The Customs law is so delicately balanced that a very slight error or misinterpretation may cost the Government large sums of money. Even an error in punctuation, or a misreading of the text, might be very expensive. This is illustrated by the celebrated "comma case". In the language of the free list in the Tariff Act of June 6, 1872, an enrolling or engrossing clerk changed the punctuation from a hyphen to a comma, making the free provision read: "Tropical fruit, plants, etc." It should have read: "Tropical fruit-plants, etc." Thereafter all tropical fruit entered the United States free of duty, whereas it was only intended that tropical fruit-plants should be free of duty. Duties were collected, based on the intent of the law. All of these collections were protested by the importers based on the letter of the law. The cases went to the Supreme Court. The Government lost all of them. That error cost the Government some $3,000,000 in revenue before the Congress could correct the language in an Act approved May 9, 1874.

Prominent Names in Customs Service

At various times, men whose names are familiar in American history, including one President (Hon. Chester A. Arthur), have graced the rosters of the Customs Service.

During the early part of the nineteenth century, the famous historian, George Bancroft, was Collector of the Port of Boston. One of Collector Bancroft's first acts was to appoint as measurer in the Boston Customhouse, at an annual salary of $1500, that distinguished man of letters, Nathaniel Hawthorne. Shortly after his appointment, Hawthorne, in writing to his friend Longfellow, remarked gaily: "I have no reason to doubt my capacity to fulfill the duties; for I don't know what they are." Four years later, Hawthorne was appointed Surveyor of the Port of Salem under that old veteran of Ticonderoga, General James Miller, Collector of the port.

Edward Arlington Robinson, famous contemporary poet, was appointed a Special Agent at the port of New York by the late President Theodore Roosevelt.

William Loeb, Collector of Customs at New York, had been Secretary to President McKinley.

Herman Melville, author of "Moby Dick", was an inspector at New York in his last years.

Matthew A. Henson, who accompanied Admiral Robert E. Peary to the North Pole, was an employee in the customhouse at New York until his recent retirement for age.

Washington Paid Duties

The Declaration of Independence states that "all men are created equal". Before Customs, they are truly equal, whatever their nationality, race, religion, or rank. Records exist in the customhouse at New York of the manifests and entries for merchandise imported and duties paid by George Washington when he was President. One manifest is of the cargo of the ship "New York", George Dominick, Master, from London in April, 1790, one item of which is for two cases, marked "G W", from W. Welch & Son, and consigned to George Washington. The President made entry

and paid the duties just as any other citizen. There are also records of transactions at other ports by Thomas Jefferson and other founders of our country whose names are familiar to everyone.

"Customs wants what is right. It wants no more, but it will accept no less." If you have overpaid any amount, Customs will refund it, but if you owe $100, they will go to any length to collect it. It is the only known service in any Government which will voluntarily calculate, notify you, and refund any amount which you have paid in excess without any claim being made therefor.

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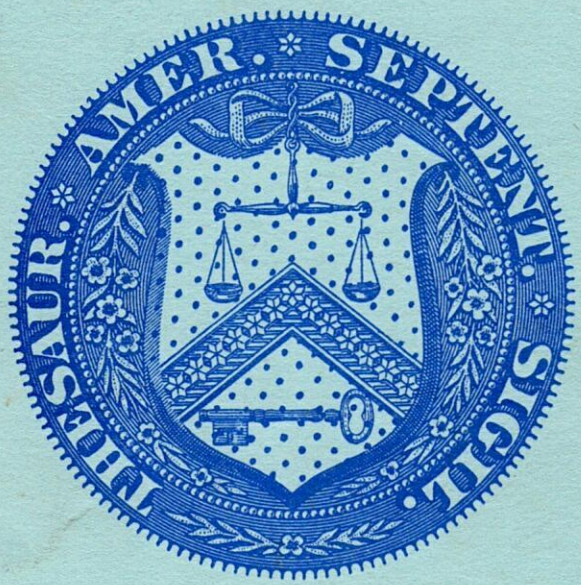
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